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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Social Security (Claims and Payments) Regulations 1987 (S.I.1987/1968) (“the principal Regulations”) with respect only to working families' tax credit and disabled person's tax credit.

Regulation 1 provides for citation, commencement and effect, and regulation 2 introduces the amendments.

Regulation 3 amends regulation 6 of the principal Regulations (date of claim) so as to provide for the date on which certain claims for working families' tax credit or disabled person's tax credit are treated as being made.

Regulation 4 amends regulation 19 of the principal Regulations (time for claiming benefit) in consequence of recent amendments to the Income Support (General) Regulations 1987 (S.I. 1987/1967) by extending the circumstances in which claims for working families' tax credit and disabled person's tax credit may be backdated.